

August 22, 2005

ADVANCE COPY BY FACSIMILE:

202-942-5999

Howard N. Cayne, Esq. Martha L. Cochran, Esq. Arnold & Porter, LLP 555 Twelfth Street, N.W. Washington, D.C. 20004-1206

RE: MUR 5421

Mellon Trust of New England, N.A.

Dear Mr. Cayne and Ms. Cochran:

This is in response to your August 19, 2005, letter requesting a 20-day extension of time in which to respond to the Commission's reason to believe findings in the above-referenced MUR.

After considering the circumstances presented in your letter and in my August 22, 2005 phone call with Ms. Cochran, and in light of your representation that that an extension will assure a complete response, the Office of General Counsel has granted the requested extension. Accordingly, your response is due by the close of business on September 19, 2005. As stated in your letter, we understand that should you complete your review of Mellon Trust's records before that time, you will file your response before the September 19 due date.

If you have any questions, please contact me at 202-694-1650.

Sincerely,

Dawn M. Odrowski

Dawn M. Odiosey-

Attorney